IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

O.P.No.470 of 1999(E)

PETITIONER:-

SUNNY C.JOSEPH, S/O.LATE C.K.OUSEPH,
CHAKOLA HOUSE, KANNAMKULANGARA DESOM,
CHIYYARAM VILLAGE, THRISSUR DIST.

BY ADV. SRI.N.P.SAMUEL

RESPONDENTS:-
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1. STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE REGISTERING AUTHORITY, THRISSUR
(THE REGIONAL TRANSPORT OFFICER, THRISSUR)

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO.470 OF 1999.

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1 - PHOTO COPY OF INVOICE NO.0073 ISSUED BY KTC AUTOMOBILES DATED 23.12.1998.

EXT.P2 - TRUE EXTRACT COPY OF AMENDMENT OF MOTOR VEHICLES TAXATION ACT.

RESPONDENT'S EXHIBITS:-

NIL.

- TRUE COPY -

H.L.Dattu,C.J. & K.T.Sankaran,J.

O.P.No.470 of 1999-E

Dated, this the 14th day of August, 2007

JUDGMENT

K.T.Sankaran,J.

The prayer in the Original Petition is to strike down the amendment brought out to the Kerala Motor Vehicles Taxation Act, by which *'one time tax'* was imposed. As per the decision of this Court reported in the case of *Anas* v. *State of Kerala* [1999 (3) KLT 147], the amendment has been held to be valid and the challenge against the amendment was repelled. Hence, this Original Petition is dismissed.

Consequently, C.M.P.No.792 of 1999 is also dismissed.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-